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Message Text

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67
ACTION OPIC-12

INFO OCT-01 ARA-10 ISO-00 EB-05 L-03 /031 W
---------- 094656
P 231935Z JUL 74
FM AMEMBASSY GEORGETOWN
TO SECSTATE WASHDC PRIORITY 0045

UNCLAS GEORGETOWN 1276

E.O. 11652: N/A
TAGS: EFIN, EMIN, GY
SUBJECT: REYNOLDS TAX ASSESSMENT

REF: STATE 158112

1. AS REQUESTED REFTEL, FOLLOWING ARE PROVISIONS OF INCOME TAX ACT OF GUYANA, AS AMENDED, WHICH ARE PERTINENT TO REYNOLDS TAX ASSESSMENT APPEAL:

A. SECTION 82, ARTICLE (1.) ANY PERSON WHO, BEING AGGRIEVED BY AN ASSESSMENT MADE UPON HIM, HAS FAILED TO AGREE WITH THE COMMISSIONER AS PROVIDED IN SECTION 78(5) MAY APPEAL TO THE BOARD BY LODGING WITH THE SECRETARY WITHIN FIFTEEN DAYS FROM THE DATE OF THE REFUSAL OF THE COMMISSIONER TO AMENDTHE ASSESSMENT AS DESIRED, FOUR COPIES OF THE NOTICE OF APPEAL STATING CONCISELY THE GROUNDS UPON WHICH HE DESIRES TO APPEAL, AND BY SERVING A COPY OF SUCH NOTICE ON THE COMMISSIONER WITHIN THE SAID TIME.

B. SECTION 82, ARTICLE (5.) NO APPEAL SHALL LIE TO THE BOARD UNLESS THE PERSON AGGRIVED BY AN ASSESSMENT MADE UPON HIM BY THE COMMISSIONER HAS PAID TO THE COMMISSIONER TAX EQUAL TO TWO-THIRDS OF THE TAX WHICH IS IN DISPUTE.

C. SECTION 86, ARTICLE (1A). SUBJECT TO SECTION 98, ANY PERSON WHO, BEING AGGRIVED BY AN ASSESSMENT MADE UPON HIM,PH HAS FAILED TO AGREE WITH THE COMMISSIONER IN THE MANNER PROVIDED IN SECTION 78(5) OR HAVING APPEALED TOTHE BOARD
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UNDER SECTION 82 IS AGGRIEVED BY THE DECISIVQN OF SUCH BOARD,

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MAY APPEAL AGAINST THE ASSESSMENT OR DECISION,AS THE CASE
MAY BE, TO A JUDGE IN CHAMBERS UPON GIVING NOTICE IN WRITING
TO THE COMMISSIONER WITHIN THIRTY DAYS FROM THE DATE OF THE
REFUSAL OF THE COMMISSIONER TO AMEND THE ASSESSMENT AS DESIRED
OR WITHIN THIRTY DAYS AFTER THE DATE OF THE DECISION OF THE
BOARD AS THE CASE MAY BE.

PROVIDED THAT, NOTWITHSTANDING THE LAPSE OF THE PERIOD OF
THIRTY DAYS, ANY PERSON MAY APPEAL AGAINST AN ASSESSMENT OR
DECISION AS THE CASE MAY BE IF HE SHOWS TO THE SATISFACTION
OF A JUDGE IN CHAMBERS THAT, OWING TO ABSENCE FROM GUYANA,
SICKNESS, OR OTHER REASONABLE CAUSE, HE WAS PREVENTED FROM
GIVING NOTICE OF APPEAL WITHIN THE SAID PERIOD AND THAT THERE
HAS BEEN NO UNREASONABLE DELAY ON HIS PART.

D. SECTION 98- NO APPEAL SHALL LIE UNDER SECTION
86(1)(A) TO A JUDGE BY A PERSON AGGRIEVED BY AN ASSESSMENT
MADE UPON HIM BY THE COMMISSIONER OR BY A DECISION OF THE
BOARD, UNLESS THAT PERSON HAS PAID TO THE COMMISSIONER THE
WHOLE AMOUNT OF TAX WHICH IS IN DISPUTE UNDER THE ASSESSMENT
MADE UPON HIM.

E. SECTION 99, ARTICLE (1) IF ANY TAX IS NOT PAID ON OR
BEFORE THE PRESCRIBED DATE (A) A SUM SHALL BE ADDED THERETO
CALCULATED AT THE RATE OF TWELVE PERCENT PER ANNUM OF THE
AMOUNT OF SUCH TAX REMAINING UNPAID, AND IF ANY AMOUNT OF
SUCH TAX IS NOT PAID WITHIN TWELVE MONTHS AFTER THE PRESCRIBED
DATE, AT THE RATE OF FIFTEEN PERCENT PER ANUM OF THE AMOUNT
OF SUCH TAX REMAININ UNPAID AND THE PROVISIONS OF THIS
ACT RELATING TO THE COLLECTION AND RECOVERY OF TAX SHALL
APPLY TO THE COLLECTION AND RECOVERY OF SUCH SUM; (B)
THE COMMISSIONER SHALL SERVE A DEMAND NOTE UPON THE PERSON
ASSESSED, AND IF PAYMENT IS NOTMADE WITHIN THIRTY DAYS
FROM THE DATE OF THE SERVICE OF THE DEMAND NOTE, THE COMMISS-
IONER MAY PROCEED TO ENFORCE PAYMENT BY PROCESS OF PARATE
EXECUTION OR AS HEREAFTER PROVIDED.

2. BASED UPON THESE SECTIONS INCOME TAX ASSESSMENT MAY BE
APPEALED EITHER TO BOARD (82) OR TO JUDGE (86). REYNOLDS
HAS CHOSEN TO APPEAL TO JUDGE.
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3. EMBASSY POUCHING COMPLETE TEXT OF INCOME TAX ACT TO
OPIC/GC. MATTHEWS

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TAX LAW, BUSINESS FIRMS, MINING INDUSTRY, TAX ASSESSMENTS, INCOME TAXES
Control Number: n/a
Copy: SINGLE
Draft Date: 23 JUL 1974
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Authority: n/a
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 JAN 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1974GEORGE01276
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Film Number: D740199-0488
From: GEORGETOWN
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1974/newtext/t19740726/aaaaawbq.tel
Line Count: 110
Locator: TEXT ON-LINE, ON MICROFILM
Office: ACTION OPIC
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 3
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: STATE 158112
Review Action: RELEASED, APPROVED
Review Authority: shawdg
Review Comment: n/a
Review Content Flags:
Review Date: 02 OCT 2002
Review Event:
Review Exemptions: n/a
Review History: RELEASED <02 OCT 2002 by ThomasVJ>; APPROVED <23 JAN 2003 by shawdg>
Review Markings:

Declassified/Released
US Department of State
EO Systematic Review
30 JUN 2005

Review Media Identifier:
Review Referrals: n/a
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
Secure: OPEN
Status: NATIVE
Subject: REYNOLDS TAX ASSESSMENT
TAGS: EFIN, EMIN, GY, REYNOLDS
To: STATE
Type: TE
Markings: Declassified/Released US Department of State EO Systematic Review 30 JUN 2005

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